

OFFICE OF THE STATE CONTROLLER
1998 CAFR FOOTNOTES WORKSHEET - UNIVERSITY
PENSION PLANS

SPECIAL SEPARATION ALLOWANCE FOR RETIRED LAW ENFORCEMENT OFFICERS

CAFR Footnote No. 9F FRU No. _____
GASB Fund No. _____ University Name _____
Budget Code _____ Preparer/Phone _____

Please provide the following information regarding your university's payment of Special Separation Allowance benefits to retired law enforcement officers under the provisions of General Statute 143-166.41. Please refer to the following page for the eligibility requirements and for G.S. 143-166.41.

Employee group covered (i.e. job title or job description): _____

If eligibility requirements differ from those specified in G.S. 143-166.41, disclose the differences:

If employer's obligation to contribute differs from that specified in G.S. 143-166.41, disclose the difference:

~~~~~If more space is needed, attach a supporting spreadsheet.~~~~~

| Expenditure/Expense:                | Account | Account Title |     |
|-------------------------------------|---------|---------------|-----|
| Gross Salary                        |         |               | (1) |
| Employer Portion of Social Security |         |               | (2) |

Amount of payroll expenditures/expenses recognized during the fiscal year ended June 30, 1998 (accrual basis) (4) \$ \_\_\_\_\_

Number of participants that received those benefits during the fiscal year ended June 30, 1998 \_\_\_\_\_

Please confirm the following statement:

These pension benefits are financed on a pay-as-you-go basis. Yes \_\_\_\_\_ No \_\_\_\_\_

Explain NO:

If these pension benefits are not funded by current appropriations, please disclose the source of the funding of these benefits.

Other source: \_\_\_\_\_

**Check only if applicable:**

This university currently has no RETIRED law enforcement officers and made no expenditures under this statute during the fiscal year ended June 30, 1998. However, this university CURRENTLY EMPLOYS sworn law enforcement officer(s) and therefore EXPECTS to pay Special Separation Allowance benefits in the future.

Correct \_\_\_\_\_

This university has no retired law enforcement officers and made no expenditures under this statute during the fiscal year ended June 30, 1998. This university DOES NOT EMPLOY sworn law enforcement officers and therefore DOES NOT EXPECT to pay Special Separation Allowance benefits in the future.

Correct \_\_\_\_\_